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Docket: 14-CRB-0010-CD/SD (2010-13)
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Before the COPYRIGHT ROYALTY JUDGES Washington, D.C.

In the Matter of)	
)	
Distribution of)	CONSOLIDATED DOCKET NO.
Cable Royalty Funds		14-CRB-0010-CD/SD
, ,)	(2010-2013)
In the Matter of)	
)	
Distribution of)	
Satellite Royalty Funds)	

RYAN GALAZ DECLARATION IN SUPPORT OF MULTIGROUP CLAIMANTS' OPPOSITION TO SETTLING DEVOTIONAL CLAIMANTS' MOTION TO DE-DESIGNATE RESTRICTED MATERIALS.

- I, RYAN GALAZ, declare and state as follows:
- 1. I submit this declaration in support of Multigroup Claimants'

 Opposition to Settling Devotional Claimants' Motion to De-Designate Restricted

 Materials. The following facts are within my personal knowledge, and if called upon I could and would testify competently thereto.
- 2. I am the principal and sole owner of Worldwide Subsidy Group, LLC ("WSG"), which was conveyed to me on December 31, 2017, and am the sole owner of Multigroup Claimants, which was conveyed to me a day later and had already been folded into WSG, being utilized as an assumed business name entity.

1 Multigroup Claimants' Opposition to SDC's Motion to De-Designate Restricted Materials

At no time have I desired my ownership in WSG to be a matter of public record, any more than I desired to have any other of my assets to be a matter of public record. While my interest in WSG is already corroborated in federal tax filings for 2018 and afterward, such filings are not a public matter, and I have had no reason to publicly announce my interest in WSG or Multigroup Claimants, or the means by which I acquired my interest therein. Neither WSG, Multigroup Claimants, nor I are under a contractual obligation to report the owners of WSG to any entity, nor a generalized obligation to identify any of my assets. While I have not denied my interest in WSG or Multigroup Claimants, publicly or privately, no reason exists to publicize such interest. Quite simply, I seek the privacy that is generally afforded to all other persons, and nothing less. By definition, failure to afford me the privacy generally afforded to all other persons does injury to me.

3. In 2018, WSG engaged a new tax professional (Wesley Crowley, CPA) to prepare its 2017 federal tax returns. During the preparation of 2017 returns (in 2018), such individual filed the 2018 public information report without consulting WSG, and never provided WSG a copy thereof. Therein, such document identifies Alfred Galaz and Ruth Galaz as both "partners" and "directors". WSG does not have either "partners" or "directors", and I am informed that they do not even exist for limited liability companies.

- 4. Presumably, Mr. Crowley relied on the member information being used in WSG's 2017 tax return in order to prepare the 2018 public information report. This was inaccurate, however, as the membership had changed. Although Alfred Galaz and Ruth Galaz were erringly identified as "partners" and "directors" on the 2018 report (which cannot exist for WSG), and the name "Alfred Galaz" was typed as the signatory of the 2018 report, the 2018 report was never presented to WSG, nor had I or any WSG representative ever seen the document until it was presented by the SDC in these proceedings.
- 5. In 2019, the same tax professional was engaged to prepare WSG's 2018 tax return. Again, such tax professional filed the public information report without consulting WSG, never provided WSG a copy thereof, and despite knowing that I was the sole owner of WSG, utilized the information taken from WSG's 2018 public information report rather than WSG's 2018 federal tax return in order to prepare the 2019 report. Consequently, the 2019 report again erringly identifies Alfred Galaz and Ruth Galaz as "partners" and "directors". By contrast, however, on the 2019 report Mr Crowley indicated that he was the signatory, not any WSG member or representative. As I understand, Mr. Crowley experienced some significant health issues proximate to such time, failed to respond to almost twenty attempts by WSG to contact him, and his services were thereafter terminated. Another tax professional was engaged to complete WSG's 2018

federal tax return, but only after Mr. Crowley had erringly prepared and filed the 2019 public information report that reflected prior members of WSG rather than me, the current member.

- 6. In sum, while the 2017-2019 public information reports inaccurately identify certain persons as members, partners, or directors, after they had transferred their membership interest, WSG has not engaged in any intentional malfeasance and, indeed, was entirely unaware of the discrepancies created at the hand of a prior member for 2017 (Denise Vernon) and engaged tax professionals for 2018-2019, until it was presented such information by the SDC. In fact, WSG's records reflect that on the one occasion when WSG independently learned of the 2016 public information report identifying Brian Boydston, who had not been the WSG "business manager" since at least 2011 (after Lisa Fodera transferred her interest), WSG filed an amended 2016 public information report, removing Mr. Boydston's name. Notwithstanding, and as the 2017 public information report reflects, Mr. Boydston's name was nevertheless included again after WSG's tax professional relied on the 2016 report it had filed the prior year (rather than the amended 2016 report) for preparation of the 2017 report.
- 7. No different than WSG's 2017-2019 public information reports, no representative of Multigroup Claimants was remotely involved with preparation of

Alfred Galaz's bankruptcy petition, or even aware of the bankruptcy petition, much less aware of the inaccuracy contained therein.

8. Contrary to the SDC's misrepresentation of Texas law, there is no requirement that the members of Multigroup Claimants be publicly identified. While the SDC asserts that "[m]uch of the information contained in the documents is already contained in other documents that are already made public", it conveniently fails to point out what information it is referencing, or provide a single example for which Multigroup Claimants may respond. In fact, to my knowledge, there is no document that has ever been publicly reported that reflects that I am the current owner of Multigroup Claimants, nor has there been any public access to the transfer documents.

I declare under penalty of perjury under the	e laws of the United States that
the foregoing is true and correct. Executed this 1	7 th day of March, 2020, in
Cambridge, Massachusetts.	
	Ryan Galaz

Proof of Delivery

I hereby certify that on Tuesday, June 30, 2020, I provided a true and correct copy of the Ryan Galaz Declaration In Support Of Multigroup Claimants' Opposition To Settling Devotional Claimants' Motion To De-Designate Restricted Materials to the following:

Public Television Claimants (PTC), represented by Lindsey L. Tonsager, served via ESERVICE at Itonsager@cov.com

MPA-Represented Program Suppliers (MPA), represented by Gregory O Olaniran, served via ESERVICE at goo@msk.com

Settling Devotional Claimants (SDC), represented by Matthew J MacLean, served via ESERVICE at matthew.maclean@pillsburylaw.com

Joint Sports Claimants (JSC), represented by Michael E Kientzle, served via ESERVICE at michael.kientzle@apks.com

Canadian Claimants Group, represented by Lawrence K Satterfield, served via ESERVICE at lksatterfield@satterfield-pllc.com

National Association of Broadcasters (NAB) aka CTV, represented by John Stewart, served via ESERVICE at jstewart@crowell.com

Signed: /s/ Brian D Boydston